

June 6, 2003

1033

The Honorable William Thomas
Chairman
Committee on Ways and Means
U.S. House of Representatives
Washington, DC 20510

Dear Chairman Thomas:

As major employers in the United States, Vivendi Universal Entertainment and the Universal Music Group are highly sensitive to the impact of U.S. tax law on our domestic business operations.

We believe the tax legislation that you are introducing in response to recent World Trade Organization rulings will help further U.S. job creation and strengthen the economy. We strongly support you in your effort to enact this important legislation, and hope to work with you toward this objective.

Sincerely,


Kevin Conway
Senior Vice President - Tax

cc. Mr. Matt Gerson

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